

2005



MAIL TO:  
Georgia Department of Revenue  
Processing Center  
P.O. Box 105246  
Atlanta, GA 30374-0317

<input type="checkbox"/> Name Change	<input type="checkbox"/> Address Change	<input type="checkbox"/> Tax Year Change		
FEI Number	Tax Year Ending <b>12/31/05</b>	Due Date <b>09/15/05</b>	Qtr <b>3</b>	Vendor Code <b>N/A</b>
I declare under the penalties of perjury that this information has been examined by me and to best of my knowledge and belief is true and correct. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia. Signature _____ Title _____		NAME AND ADDRESS		
Telephone _____		Date _____		

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS    Amount Paid    \$ \_\_\_\_\_

## GENERAL INSTRUCTIONS

As an alternative to withholding on nonresident partners, shareholders or members, the Partnership, S Corporation or Limited Liability Company may file a composite return. Permission is not required. **Only nonresidents who are not otherwise required to file a return should be included in the computation.** You may create your own schedule for the computation of the tax using the options described on the reverse side of Form IT-CR. Your schedule must also list any nonresident partner(s) or shareholder(s) not included in the computation along with their identification number(s).

**Due Dates:** All due dates for composite returns, estimated tax and extensions are the same as for individuals.

**Amended Returns:** Amended composite returns may be filed during the same period as individual returns. Use Form IT-CR and plainly mark "Amended Return" at the top.

**Electing option 1, 2, or 3:** Individuals may elect any one of the three options on a member-by-member basis. These options are described on the reverse side of the return. Once the return is filed the election cannot be changed. The election of option 1, 2, or 3 is made each year. Options 1 and 2 do not allow for any adjustments to income such as self employed health insurance, Keogh, SEP or any other adjustments normally allowed in computing adjusted gross income. Option 3 allows for all adjustments the same as filing the Form 500 individual income tax return. For corporations, partnerships, trusts and estates, please see the instructions on the back of Form IT-CR.

**Extensions:** Use Form IT-303 to request an extension of time to file. Any tax due at the time of filing the extension should be remitted on Form CR-ES.

### Business Credits:

LOW EMISSION VEHICLE CREDIT  
Refer to Georgia Code Section 48-7-40.16.

BASIC SKILLS EDUCATION CREDIT  
Refer to Georgia Code Section 48-7-41.

EMPLOYER CREDIT FOR APPROVED EMPLOYEE RETRAINING  
Refer to Georgia Code Section 48-7-40.5.  
EMPLOYERS NEW JOB CREDIT  
Refer to Georgia Code Section 48-7-40.

MANUFACTURER'S INVESTMENT TAX CREDIT  
Refer to Georgia Code Sections 48-7-40.2, .3 and .4.

OPTIONAL INVESTMENT TAX CREDIT  
Refer to Georgia Code Sections 48-7-40.7, .8 and .9.

EMPLOYERS CREDIT FOR PROVIDING OR SPONSORING CHILD CARE FOR EMPLOYEES Refer to Georgia Code Section 48-7-40.6.  
CIGARETTE EXPORT CREDIT  
Refer to Georgia Code Section 48-7-4.20.

For additional questions about business credits, please call (404) 417-2400

## PENALTIES AND INTEREST

- A. Late filing of return-5% of the tax shown on the return for each month or fractional part thereof-up to 25%.
- B. Failure to pay tax shown on a return by due date-1/2 of 1% of the tax due for each month or fractional part thereof-up to 25%.  
Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.
- C. Negligent underpayment of tax-5% of the underpayment.
- D. Fraudulent underpayment-50% thereof.
- E. Failure to file estimated tax-9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- F. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief of late payment penalty or interest.

**Forms:** Additional forms may be obtained by calling (404) 417-6011 or by downloading them from our website at [www.gatax.org](http://www.gatax.org).